IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 14TH AUGUST 2007 / 23RD SRAVANA 1929

WP(C).No. 24614 of 2007(E)

PETITIONER:

M/S.DATEX OHMEDA (INDIA) (P) LTD.,
41/400, AMMANKOVIL ROAD, KOCHI - 682 035,
REPRESENTED BY ITS ASST.MANAGER(COMMERCIAL)
MR.M.V.GOPINATHAN.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. ASSISTANT COMMISSIONER (WORKS CONTRACT),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.24614 of 2007

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Dated this the 14th day of August, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2002-2003 and having regard to the nature of contentions, there will be stay against recovery proceedings till disposal of appeal on petitioner remitting 25% of balance demand within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from date of making payment as above. On payment of 25% of balance outstanding as of now, the appellate authority will treat the payment as sufficient compliance of the requirement of payment of admitted tax, entertain the appeal and dispose of the same on merits.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms